Preserve

App. F IX-4

1928.

File No. 63-28

Previous References (ME)

ME 5-27 AS 21, 29, 42 & 43
" 8-26 " 18 & 27
" 166-26 " 12 & 14

Serial Nos. 22 & 33

Later References

ME 7-28 AS 70 & 76
" 43-30 (85 & 99)
" 79-31 (32 & 33)

✓

General and Revenue Secretariat.

Serial Nos

Part B for Nov 28

SUBJECT

Revision of the rates of octroi duty on articles imported to Shimoga

---

33 To, The D C Shimoga & Comptroller to Govt
No L 3644-07/d 16 11 28

Sanctions the proposal of the Municipal Council tentatively for one year

6/12/28

General and Revenue Secretariat.

Rl. File No. 63 of 1928

Serial No.

Letter No. 294 G 21/24 9.28 from the Dy. Commr. Shimoga Dist.

Submits for sanction a copy of the resolution of the Shimoga Town Mpl Council proposing reduction in the existing rates of octroi duties in the case of Sugar, Cocoanuts (both fresh and dry) and Petrol by 50 percent ~~[illegible]~~ in the case of tobacco and Kerosine oil by 75 percent with the condition that no refunds would be allowed on these articles even in case of alleged exports.

The following reduction of the rates of octroi duties on the articles have been proposed:—

Name of article	Present rate. Rs - As P	Proposed rate Rs - As P
1) Cocoanut fresh per 100 .	0 - 8 - 4	0 - 4 - 2
2) Do dry per [illegible] of 40 lbs	0 - 8 - 0	0 - 4 - 0
3) Sugar — do —	0 - 4 - 0	0 - 2 - 0
4) Tobacco — do.	1 - 0 - 0	0 - 4 - 0
5) Kerosine oil per tin	0 - 2 - 0	0 - 0 - 6
6) Petrol per gallon	0 - 0 - 6	0 - 0 - 3

The Mpl Council have proposed the above reduction subject to the condition that no refund of duty will be paid in respect of articles other than these ~~[illegible]~~ even in the case of alleged export.

Note—Contn. Sheet.

140 2

App F III—2]

General and Revenue Secretariat.

M File No. 63 of 1928.

Serial No.

A

The ~~present~~ existing rate of octroi duty imposed by the Shimoga Munl Council was sanctioned in G.O. No. 8080/M 58-15-19 dated 2d May 1916.

~~The Shimoga~~ Sanction of Govt is now sought for on the following proposals of the Munl Council

1) the proposed reduction in the existing rate of octroi as detailed in para 1 supra

2) no refund of octroi shall be granted in respect of ~~[illegible]~~ are articles other than [illegible] etc

3) octroi may not be ~~[illegible]~~ levied on goods booked to stations beyond the ~~[illegible]~~ Munl limits.

4) the proposed reduction may be tried for one year

The 1st proposal may be sanctioned under Section 46(c) of the Munl Act

2d Proposal may also be sanctioned under Rule 152 of the Munl Account Manual.

3d Proposal may be done under Rule 154 of M A M with an exemption

Submitted for orders. May be approved tentatively for one year as proposed.

[illegible]

12/10/28

11/10/28

~~Office~~ Please verify the rates adopted in this letter by reference to monthly Volumes.

12/10/28

OFFICE OF THE [illegible] OF COUNCIL

13 OCT. 1928

No. [illegible]

Note—Contn. Sheet.

WD [illegible]

Yes

18/10.

L 1460

App F III—2]

General and Revenue Secretariat.

Rl File No. 63 of 1928.

Serial No.

Draft of reply for appl.

The Schedule attached to the draft G.O. does not seem to be correct. Please make the necessary alterations in the Rules as per Munpl Council Resolution d 27/8/28

16/10/28

29/10/28

The Schedule has been revised in accordance with the Council's Resolution and the draft is sub'd for appl

31.10.28

Issue

3/11/28

33 To The Dy Commr, Shimoga, the Comptroller L 3644-5 Dt 16-11-1928

Sanctions the revised Octroi-Bye-laws tentatively for one year

B 23/11/28

GEN. & REV. SECTT
27 NOV 1928
L. & G. BRANCH

Note—Contn. Sheet.

19 1410/4

From

The Deputy Commissioner,
Shimoga District,
SHIMOGA

To ML 63-28-22

The General Secretary to
Government of Mysore,
BANGALORE

Dated 24th Sept 1928

Despatched 24-9-1928

Received

General No 204
No

Enclosure No 5

SUBJECT

Submits proposals for revision of the rates of Octroi duty on articles imported to Shimoga Town Municipality

29/9

In all future correspondence please quote
No [illegible]

OFFICE OF THE DEPUTY COMMISSIONER,
SHIMOGA DISTRICT

Shimoga Dated 21st September 1928

From

B. T KESAVAIENGAR, Esq., B. A.,
Deputy Commissioner,
Shimoga District.

To

R. RANGA RAO, Esq., B.A., B.L.,
General Secretary to Government of Mysore,
BANGALORE

Sir,

I have the honor to state that a set of byelaws framed by the Shimoga Town Municipality under Section 48 (i) & (j) of the Municipal Regulation and sanctioned by Government in their order No 8080/M1.50-15-19 dated 2nd May 1918, provides for the levy of the following taxes -

(1) Building tax calculated on the Market value of the building at the rates provided for under Section 59 (b)(1) of the Municipal Regulation,
(2) Water tax at 50% of the above, and
(3) Lighting tax at 25% of the item No.1,
On buildings and vacant lands

(4) Tax on Shops and vehicles.

(5) Levy of toll on vehicles entering the Municipality &c.

(6) Octroi on certain articles imported to the Town

The Municipal Council proposed from time to time certain amendments to the schedule of taxes and the amendments made were under the following items:-

(1) Increase of vacant site tax from 2 annas to 4 annas per 80 square yards sanctioned in G.O.No L 6283-4/M1.5-27-43 dated 8th April 1928

(2) Increase in the rate of tax on vehicles- sanctioned in G O.No L 609/M1.61-24-124 dated 28-7-1925.

(3) Introduction of levy of toll on Motor cars and motor bicycles as sanctioned in G.O.No C 4593-4/

E

Ml 8-26-27 dated 17-1-27 and

(4) Levy of Octroi at Six Pies per gallon on Petrol as per G O No L 609/Ml 61-24-124 dated 28-7-25

not available in the [illegible]

Under Item Otroi, a proposal was made to exempt from payment of Octroi duty genuine hand-spun Khaddar and this proposal was sanctioned in G O No L 1371-2/ Ml 166-26-14 dated 13/14th August 1928

F

Instances wherein articles escaped the levy of duty on the plea of export having been brought to the notice of the Council by the Chief Officer and the merchants of the town having also complained that the rate of duty obtaining at present was too heavy, a Committee was formed to investigate into the matter and suggest measures as to the best methods of preventing leakage of this item of Revenue The Committee recommended the reduction in the rate of Octroi leviable on these articles by about 50% in the case of Sugar, Cocoanut (both fresh and dry) and Petrol and 75% in the case of Tobacco and Kerosene Oil, with the condition that no refunds would be allowed on these articles even in cases of alleged Export

The subject was considered at a General Meeting of the Municipal Council held on 19th March 1928 when the proposal was accepted A Notice calling for objections was published in the Mysore Gazettee dated 29th March 1928 In response to the notice two objection petitions were received- one from the merchants of Shimoga and the other from the Burmah Oil Co , at Bombay

(1) The merchants of the Town prayed that the rates be still reduced and that they may be given a chance of representing their grievances before the Council

(2) The Burma Oil Co , represented that Petrol consumed out-side Municipal limits may not be taxed

The subject was considered at a Special Meeting of the Council convened for the purpose on the 27th August 1928 The merchants were allowed to represent their case before the Council

The Council after a careful consideration of the question passed resolutions to the following effect -

(1) That the rate of tax be reduced as noted in the Schedule appended

(2) That refund of duty on articles other than cloth will not be allowed

(3) That duty may not be collected on goods booked direct to stations ~~beyo~~nd the limits of the Town

The object of the Council in passing the Resolution was

(1) That the tax may be kept as low as possible so that the merchants may not feel it a burden and that even after paying the duty he may be able to compete successfully with the trades outside

(2) The rates now proposed afford very little inducement to merchants for smuggling their goods

(3) That as most of the trade of Shimoga is borne by Railway, the collection of duty thereon will be comparatively easy as arrangements could be made with the Railway Department as provided in rule 118 (Note 1 & 2 Municipal Manual)

(4) That the possibility of escape due to difficulty in the identification of goods other than cloth at the time of export may be avoided This is in confirmity with rule 152/M1 Mannual

By a perusal of the trade statistics showing the import into and export from the Town for the past three years, the Council feel that the Octroi revenue may not fall below the average of the last 3 years

The proposals now made are confined to six out of Nine items of articles referred to in the Schedule appended to the byelaws The revised rates will be adopted tentatively for one year in the first instance and the rates now in force be revived in case the revision now contemplated results in a loss to the Municipality

Under these circumstances I request that sanction of Government may kindly be obtained to the resolutions passed by the Council

A copy of the resolution together with copies of the objection petitions and the byelaws referred to in the preamble is submitted herewith

I have the honour to be,
Sir,
Your most obedient servant,

DEPUTY COMMISSIONER,
SHIMOGA DISTRICT
S

Proceedings of the Special Ordinary General Meeting of the Shimoga Town Municipal Council held in the Town Hall on Monday the 27th August 1928 at 8-30 A M

- -0- -0- -0 -0- 0- -0 -

Read the following notification dated 20th March 1928 published in the Mysore Gazette dated 29th March 1928, proposing to revise the rate of Octroi duty on articles noted below -

	Name of Article	Per	Present rate	Rate proposed
	"A"			
1	Cocoanut (fresh)	100	0-8-0	0-[illegible]-2
2	Cocoanut (dry)	Maund of 40 seers	0-8-0	0-4-0
3	Betel leaves	100	0-0-2	-0-2
4	Sugar (including Sugar candy)	Maund of 40 seers	0-4-0	0-2-0
	"B "			
5	Sheep or goat	head	0-1-0	-1-0
	"C "			
6	Tobacco.	Maund of 40 seers	1-0-0	0-4-
	"D "			
7	Kerosene oil	Tin	0-2-0	-0-8
	"E			
8	Piece goods etc Advolarem	per-cent	2-0-0	[illegible]-0-0
	"F "			
9	Petrol	Gallon	0-0-6	0-0-3

N.B. The Municipal Council shall not recognise any application for refund of duty paid with respect to articles other than cloth

2 Petition dated 19-4-28 from the merchants of Shimoga stating that the rates as published above may be brought down to a nominal rate

10

and praying that they may be given an opportunity to represent their grievances before the Council

3 Letter No P/D O dated 19th April 1928 from the Agent, Burma Oil Company Ltd , Bombay objecting to the levy of tax on kerosine oil and petrol exported to the interior markets

4 Some of the merchants who were present at the time of the Meeting were also allowed to represent their grievances in the matter

RESOLUTIONS

1 Resolved that the duty be recovered on articles imported to Shimoga town and that the articles booked to stations beyond the Municipal limits be not liable to duty

2 Messrs Hussein Sheirff, Syed Sabjan Sab, Narappa, R K Jayathirtha Char and the Vice President spoke in favour of the proposition and suggested the modifications in the rates as noted below -

Name of Article	Per	Rate as per notification	Rate Suggested	
1 Cocoanut	100	0-4-2	0-3-0 0-4-2	per 100 if in bags of 100 or mor per 100 if brought in retail
2 Sugar (including sugar candy)	Maund of 40 seers	0-2-0	0-1-0	
3. Kerosene Oil	Tin	0-0-6	0-1-0	

Note - In case of beedies the rate may be fixed at annas 4 for a standard bag - the standard to be fixed after weighing a certain number of typical bags on a few days

" Resolved that the schedule of taxes be revised as noted below in accordance with the suggestions now made and tried for one year tentatively "

(3)

11

Name of article	per	Present rate	Rate to be adopted as per Resolution	
"A"				
1 Cocoanut (fresh)	100	0-8-4	0-3-0	per 100 if in bags of 100 or more
			0-4-0	per 100 if brought in retail
2 Cocoanut (dry)	Maund of 40 seers	0-8-0	0-4-0	
3 Betel leaves	100	0-0-2	0-0-2	
4 Sugar (including sugar candy)	Maund of 40 seers	0-4-0	0-2-0	
"B"				
5 Sheep or goat	head	0-1-0	0-1-0	
"C"				
6 Tobacco	Maund of 40 seers	1-0-0	0-4-0	
"D"				
7 Kerosene oil	Tin	0-2-0	0-1-0	
"E"				
8 Piece goods etc , Advolarem	per-cent	2-0-0	2-0-0	
"F"				
9 Petrol	Gallon	0-0-6	0-0-3	

Note:- In case of beedies the rate may be fixed at annas 4 for a standard bag

3 Further resolved that the rates now in force be revived should the revision now contemplated result in a loss to the Municipality

It is also resolved that no refunds be granted on (1) cocoanut (fresh and dry) (2) Sugar, (3) Tobacco, (4) Kerosene Oil and (5) Petrol

Sd/ B T Kesavaiengar,
President

"Copy
For President

12

Copy of letter No P/D 9 dated 19th April 1939 from the Agent, the BURMA-SHELL Oil Storage & Distributing Co, of India Ltd, Bombay to the President, Municipal Council, Shimoga

----0----

Petrol.

With reference to correspondence which has passed between us regarding levying of town tax within the Shimoga Municipality we have now been given to understand that you are bringing in an amended schedule which reduces the tax on petrol from 6 pies to 3 pies per gallon This will undoubtedly be an advantage to the public of Shimoga but we have the honour to request that the suggestions which we placed before you previously may receive further consideration We have no desire that petrol sold in Shimoga should go untaxed or that our clients should find any method of evading the duty We do however consider that supplies which are being carted from Shimoga for sale without the Shimoga Municipal limits by bona fide petrol dealers should be exempt and we feel that it should not be impossible for the Municipality to devise a scheme whereby such consignments could be checked on passing through the Toll gates and a drawback given to our agents We shall be glad, however, to have your further views

"Copy"
N. [illegible]
For President
Town Muncl Council,
Shimoga

Petition dated 19th April 1928 from the Merchants residing in the Shimoga Town, to the President, Shimoga Town Municipal Council Shimoga

------0------

We the undersigned Merchants of Shimoga hereby enter our emphatic protest against the Notice dated 20th March 1928 published in the Mysore Gazette proposing certain amendments in the schedule of Taxes to be levied by the Municipality, and in this connection we beg to place the following points before the Municipal Council for favour of consideration and adoption:-

1 It is not clear from the Notice in question whether tax is to be levied even on articles to be sent directly to out-stations or whether the levy is confined to articles actually imported for use within the Municipal limits If it is intended to levy the taxes on the articles whether they are to be transported to out-stations or not, we wish to say that nothing could be more detrimental to the business of the Shimoga Merchants than this provision This measure will in effect subject the articles to tax twice-once in Shimoga and and once in the place where they are to be consumed, and it will be inviting the outside merchants, say from North Kanara, South Kanara and Dharwar to successfully compete with the local merchants

2 Our second objection is that the proposed reductions are quite inadequate and are not in accordance with the rates suggested by us before the Committee Even in Bangalore City, the premier Municipality of the State, tax is levied at only 1% on the advalorem price of Sugar, and in addition they also exempt sugar which is not consumed there, but exported to out-stations

3 As you will be aware from a study of the statistics, most of the goods received at the Railway Station of Shimoga, go out of Shimoga and only a very small percentage (not more than 10%)

is actually consumed within the Municipal Limits We therefore propose a nominal tax on the articles, which while not unnecessarily handicapping the Shimoga merchants in their competition with outside merchants, will also ensure a larger income to the Municipality as the further reduction of the taxes to nominal rates will kill all smuggling

4. In modification therefore of the proposed rates we suggest the following rates:-

1.	Cocoanuts (fresh)	per 100	Rs 0-2-0
2.	Do (dry)	per maund	0-2-0
3	Sugar	per maund	0-0-6
	or 1% advalorem as it is in Bangalore city		
4	Tobacco	per maund	0-8-0

5. We also pray that an opportunity may be given to us to explain our objections in detail at a Public Meeting which may be convened to discuss these points, and that our suggestions may be carried into effect

Copy

H Krishna Murthy
For President
Town Munl Council

Sd

SHIMOGA TOWN MUNICIPALITY

The following rules prescribing taxes etc to be levied for Municipal purposes in the Shimoga Town Municipality framed by the Municipal Council under Section 46 (i) and (j) of the Mysore Municipal Regulation VII of 1906 and sanctioned by Government in their Order No 8080 —Ml 50 15 19 dated 2nd May 1916

Rules under Section 46 (i)

1 *Taxes and exemptions* —The Municipal Council shall levy the taxes and recognize exemptions specified in Schedule A hereto annexed The taxe shall be payable on the dates indicated against them respectively in column 6 of the Schedule

2 *How Taxes may be collected* —The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipal Council either departmently by their own agency or otherwise as may from time to time seem expedient to them but octroi duty shall be collected departmentally only

3 *Remission*—Subject to the sanction of Government remissions may be made to any extent by the Municipal Council on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 *Claims for refund when not entertainable* —No claim for refund of any sum paid to the Municipal Council on account of any tax other than Octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

4A *Octroi refunds* —Octroi refunds shall be regulated by bye laws framed separately under Section 48 (h) of the Regulation

5 *Payment of refund when not to be made* —No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice the period within which the refund must be demanded shall be always stated

6 *Order for payment of refund to be written on bill form* —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Vice President

7 *Refund on account of vacancy of buildings and lands* —Refund on account of vacancy of the tax on buildings and lands paid in advance shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 *Refund of amount paid on account of vehicle tax* —Where the tax due in respect of any vehicle has been paid for any half year the owner or the person in charge thereof shall be entitled to a refund of the sum paid —

(*a*) if he has owned or been in charge of the vehicle for not more than thirty days in the half year

(*b*) if the vehicle has been under repair or standing at a carriage makers or cycle dealers during the whole of the half year

Provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used

9 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half year he shall be deemed to have owned or had charge of one vehicle only as the case may be for the aggregate number of the days in the said two or more periods

10 *Vehicle changing hands*—If a half year's tax has been levied in respect of a vehicle no further tax for the same half year shall be leviable in respect of the said vehicle if it changes hands during the currency of the said half year

11 *Liability of transferee to rates and cesses*—When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death*—In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulation the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President who, on being satisfied shall enter the name of such transferee of title as owners in the Assessment List In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognise any claimant or refer claimants to a Civil Court as they think fit If at any time after a decision by the President or the Managing Committee as the case may be any person produces a probate letters of administration a decree or other order of Court declaring such person as heir of the deceased the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered

13 *Entry in assessment list on subdivision*—Where any property is sub divided an application being made to the Municipality intimating such sub division the Municipality shall make the necessary apportionment of the same and cause each sub division to be entered in the Assessment List as if it was separate property

14 *How bills prepared and issued*—All bills under Section 82 (1) shall be prepared from the assessment list and from information obtained by process in accordance with bye laws under Section 18 (1) (a) and shall be issued under the signature of the Vice President

15 *Who to dispose of objections to Municipal Bills*—The Chairman of the Managing Committee is hereby appointed to dispose of objection to Municipal Bills under Section 83 (1) (*b*) Below each petition and objection he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received*—When a notice of vacancy has been received under Section 69 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of reoccupation*—When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent reoccupation and failing this shall not be entitled to any refund if it be found that his premises have been reoccupied during the year or instalment period

18 *Notice fees*—For every notice of demand issued under sub section (3) of Section 82 of the Regulation fees shall be levied at the following rates —

				Rs		Rs
A fee of	one anna	if the amount is	less than	5		
Do	two annas	do	not less than	5	but less than	10
Do	four annas	do	do	10	do	50
Do	six annas	do	do	50	do	100
Do	eight annas	do	do	100	and over	

19 *Warrant fees*—For every distraint made under sub-section (4) of Section 83 of the Regulation fees shall be levied at the following rates —

				Rs		Rs
A fee of	four annas	if the amount distrained for is	less than	5		
Do	six annas	do	is not less than	5	but not less than	10
Do	eight annas	do	do	10	do	25
Do	one rupee	do	do	25	do	50
Do	two rupees	do	do	50	do	[illegible]
Do	three rupees	do	do	75	do	[illegible]
Do	five rupees	do	do	100	and over	

Where peons are kept in charge of property distrained an additional fee of 4 annas per peon for each day shall be levied

20 *Maintenance rates*—Rates as per accompanying statement shall be charged for maintaining live stock distrained under Sub Section (4) of Section [illegible]3 of the Regulation namely —

Serial No	Description of live stock	Cost of supply of food to each head of live-stock per day or fraction of a day	Cost for watering each head of live-stock per day or fraction of day	Total
		Rs a p		Rs a p
1	Elephant	3 0 0	Included with amount under column	3 0 0
2	Camel	1 0 0		1 0 0
3	Buffalo	0 4 0		0 4 0
4	Buffalo calf	0 0		0 2 0
5	Bullock or cow	0 4 0		0 4 0
6	Heifer or calf	0 1 0		0 1 0
7	Sheep or goat	0 1 0		0 0
8	Kid	0 1 0		0 1 0
9	Horse	0 4 0		0 4 0
10	Foal	0 2 0		0 2 0
11	Donkey (either young or grown)	0 1 0		0 1 0
12	Pig	0 1 0		0 1 0
13	Birds of all kind	0 1 0		0 1 0

Provided that no rate shall be charged where the owner of any such live stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure

21 All the Municipal payments offered at the Taluk Treasury shall be received by the Taluk Treasury Officer (in office hours only)

22 The Vice President Municipal Overseer and mutsaddis are authorised to receive payment of all Municipal dues at any time and place

Under Section 46 (j)

23 *When Municipal dues may be written off*—Subject to the sanction of Government arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in the case of sums less than Rs [illegible] and three years in other cases the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

24 *When Municipal Council may remit distress fees*—The Municipal Council may remit the whole or any part of any fees chargeable for distress —

(*a*) if the property distrained is found to be devoted to religious or charitable purposes

(*b*) if the person from whom any such fee is leviable is too poor to pay it

(*c*) if a warrant has been issued against a wrong person

(*d*) if a bill presented is found to have been presented by mistake

(*e*) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

25 *Schedule of taxes* —

I Tax on buildings
II Tax on vacant lands
III Tax on vehicles.
IV Toll on vehicles
V. Water rate
VI Lighting tax.
VII [illegible]
VIII [illegible], shop and oil mill, tax etc.

18

A — Schedule of taxes

No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
1	2	3	4	5	6
I	Ta on building	B ldings	Eightan a for e ry hund ed upees o part of h indred rupees of the Market alue up to R 2 000 Fo r nas tor e ery h dred r pees o p t of h nd d r pee for the b la ce of s ch alt e n cess of two tl us nd pees	( ) Build ng set ap t fo the o c pat o of Hi Highness th M h r j (b) B ld gs belo gi g to Go ment nd u ed olely fo publ c p po e d ot ed o i tended to be used fo p po es f profit unles Go r nment co nts to the l y of ta ( ) b ild ng cl s ely used pl e f p bli w rship for h it ble b t not for re dential p pose (e) Bu lding wh h re the prope ty f th M n ipal ty	In two equal instalments in ad nce in July and January every year
II	T on ac t la d	V ant l d	Four ~~Two~~ a f r e y 80 q are y d l l l d t y rly	Sam bo	Do
III	Ta on vehicles	All eh le kept fo thi Mu ip l l mit	Rs p (1) Fo he l d arr ge sp r g d by t horses 0 0 ( ) F h l d c g dra n l y ne h e or p f lo es h lo 13 l l by b lls r l ll k 4 ( ) 3) F l eel d c rri g sp g l by e lo ses il l ull b ll k 0) 4) Co t y c t — 1 W tl tw l l dr by i f l ll k 3 0 0 ~~2 0 0~~ 2 Dr by one b llo k 2 0 0 3 B ol tricy l 2/- ~~1 0 0~~) 1 M t ar 8/ ~~5 0 0~~ 3 D cycle 5/ ~~3 0 0~~ Push Cart 1 0 x Buses 16 0-0	(V h le l el ng g t H H gh e th M l ja (b) V h lc tl prop rty of Go t l Go e m nt co ent to the le y of t x ( ) Veh l b longi g t th M c p l ty (d) J l eh l s h p b l to s t ( ) V l l kept l y ge b ld f d l ol ly f le (f) (e t n t t y g tl M i l l m t t l g tl i d y in ny h lt e (g) Vel cl i m l be long g to mb f th P li F l Off e f th M p l ty mpl yed o t do d t p o ided th t r t o e th eh le h ll b jt l w thout the i l pe m ot tl M p l C l	P y ble in ad nce in July and J nuary f the half year beginning with those months
			Toll h ll be l ied at th t s d t iled l l —		
IV	Toll on vehicl	All h le of the les r p tio g n ol mn 4 t g tl Mun c p l li n ts l ovid d tl t no m tl n one payment of toll sh ll l e d m ded n espect of ny carriage c rt o ni mal in ny e period f 24 hours counted from m dn ght to dnigl t	1 Ca t drawn l y o mo pa of bul l cks b ff lo l or es po sse r m ile hen lad 0 4 0 Do h empt 0 0 3 Cart d awn b ne bullock b ff lo horse pony s or m le wlen l l n 0 0 4 Do hen empty 0 1 0 5 Motor Car & Buses 0 8-0 6 Motor Cycles 0 4 0 7 Becycle 0 1-0 (G o No L 4593 4/ML 26 27 dated 17 1 27)	(1 No t ll l li t e le ed on t g g d th i sage of t i il t y t r o q i g t P li c Oth l ity o y pe i i ty i th i us- to ly ot y prop rty b nd bel ng g t Go e me t e t blish d by the p d t f ertifi te f m tl ll ad f th De- i tm t o oth to whi h t b lo g l ying cont t ts o y ng l mb f tl e l re t Depa t ment Toll l ll l c lle t d ily at th t mp y l ed t b p t up at th Mu icipal bound i on the B k p i oad th H leh nn r d nd tl J l oad d t ookad b lt th H li r u T rth h ll oad Sagar r ad a d Shikarpu road (2) N t ll h ll be le ed o ts wh ch moh carts ta ha l e n l v ed by the M ni ipality Su h carts will be numbered by the Vice Pres de t f the Munic pality h ll u a p ss there- tor (3) The l y of tolls shall generally be ubject to the c ditio laid down in th i t Ch ef Commissioner's Noti fication No 274 dated 4th Novembe 1876	

No L 6283 4/ML 7 43 dated the 9th April 28

G 61 24 124 dated 28 7 25

x Vide G o No L 2287 8/ML 63 24 9 dated 29/9/25

A —Schedule of taxes—*concld*

No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
1	2	3	4	5	6
V	Water rate	All buildings and lands within Municipal limits	Half the tax on buildings and vacant lands		In two equal instalments in advance in July and January every year
VI	Lighting tax	All buildings and lands	One fourth of the tax on buildings and vacant lands	Same as in the case of the building tax	Do
VII	Octroi	The articles mentioned in the next column when imported into Municipal limits	Quantity — Rate Rs a p A (1) Coconut fresh 100 — 0 8 4 (2) Do dry fo a i nd f 40 seers — 0 8 0 (3) B t ll e 100 — 0 0 2 (4) Sug — 0 1 0 B Sheep goat per head — 0 1 0 C Tobacco 1 maund of 40 r — 1 0 0 D Kerosene oil petrol — 0 2 0 petrol — 0 0 6 E Tie g od etc / / — 0 0 ~~petrol~~ — ~~0 0 6~~ *Sh p t x*	(1) Personal luggage of travellers t cl ported through the Post Office nl goods *b* *fd* property of Government at the time of import and comp me l l tl Department tal H l o e n d tl t the property there i n t o l b l ng to Government ( ) G l l l declared t t l t led f s o mpt tl i the M i n p l l t r l t k to tl b nd d l p o d d tl l l l ro ded tl t f h g l b r t p t l tl h ll pay th f ll d ty 3) s n t d y co a t 100 l t l l d l e of f b ght to l l n pt n b / *fi l* t ller (G O No 1 607/ML (1 26 176 Dated 28	
VIII	M hat fa shop and oil mills taxes	Shops and mills	Description of shops Class 1st 2nd 3rd 4th 5th 1 M d — Rs 50 40 30 20 1 2 l g od shop — Rs 1 10 6 3 Other shop — Rs 10 8 6 4 4 Stone mill — Rs 1 Wooden mill — Rs 4	For year	Do

SCHEDULE B

[*Vide Rule 6 under Section 16* (1)]

Refund Bill of Municipality District

Name of payee	Amount to be refunded			Ground of refund	Date on which the amount claimed was credited in the Treasury account	The head of account under which it is credited	Remarks
	Rs	a	p				

Certified that the amounts have been credited in the accounts as shown above

Treasury Officer

A SUBRAMANIA IYER

President

Ml 68-28-33 20

Proceedings of the Government of H.H.
the Maharaja of Mysore.

Read -

G.O.No.8080/Ml.50-15-19 dated 2nd May 1916 approving of the rules framed by the Shimoga Town Municipal Council under Section 46 (i) and (j) of the Mysore Ml. Regulation, 1906, in connection with the taxes leviable in the Municipality.

2 Letter No.204 dated the 24th September 1928 from the Deputy Commissioner Shimoga District, submitting for sanction a copy of the ~~following~~ resolutions of the Shimoga Town Municipal Council for revision of the rates of Octroi duty on articles imported to Shimoga.

ORDER NO.L. 3644-5

Dated, Bangalore, the 16th November 1928.

The Deputy Commissioner states that the Shimoga Municipal Council after careful consideration have passed resolutions to the following effect -

(1) That the rates of Octroi duty be revised as in the schedule annexed to this order.

(2) That refund of duty on articles other than cloth will not be allowed.

(3) That duty may not be collected on goods booked direct to Stations beyond the limits of the Town.

The result of the proposed revision is that the rates of duty on tobacco and Kerosine Oil will be reduced by 75% and on

on cocoanuts (fresh & dry), sugar and patrol by about 50%

The proposals of the Municipal Council are sanctioned tentatively for one year If the arrangement now sanctioned results in a loss to the Municipality, the question of -- reviving the old rates at the end of the -- year may be considered by the Municipal - - Council and them resolution sent up for the sanction of Government

DRAFT)

GENERAL SECRETARY TO GOVERNMENT

1/11/28

To

The Deputy Commissioner Shimoga Dt
The Comptroller to Government

K M.R 1
1/11/28

2/2

The following revised Schedule framed by the Shimoga Town Municipal Council ~~[illegible]~~ under Section 46(i)(f)/19 the Rules and sanctioned by Govt. in their order No. L 3644–05–9 16 11 28

SHIMOGA TOWN MUNICIPALITY

Notice dated 20th March 1928

Notice is hereby given to the inhabitants of the Shimoga Town Municipality that the Municipal Council desire to modify as follows the schedule of taxes referred to in Rule I of the existing bye laws prescribing the taxes

Any inhabitant of the Municipality objecting to the modifications may within one month from the date of this notice send his objections in writing to the Municipal Council

Rules under Section 46 (*i*)

Taxes and Exemptions —The Municipal Council shall levy the taxes and recognize exemptions specified in Schedule A hereto annexed. The taxes shall be payable on the date indicated against them respectively in column 6 of the Schedule

SCHEDULE

No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	~~Present rate Rs. a. p.~~	Proposed rate Rs a p	Exemptions	Time at which taxes payable
	Octroi	The articles mentioned in the next column when imported into Municipal limits.	Quantity			(1) Personal luggage of travellers articles imported through the Post Office and goods *bona fide* property of Government at the time of import and accompanied by the Departmental Head concerned that the property therein mentioned belongs to Government (2) Piece goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the bonded warehouse as provided in the bye laws Provided that if such goods be not exported they shall pay the full duty (3) Sixty green cocoanuts six dry cocoanuts 100 betel leaves and 1 seer of tobacco if brought for personal consumption by *bona fide* travellers Amendment to be inserted as per Council resolution dated 31st October 19.. (4) In case of genuine handspun khaddar imported by associations recognised by the Council and consigned from the All India Spinners Association Branches in them, the Council may grant an exemption for specific periods	As the time of import
			A				
			(1) Cocoanut fresh 100	0 3 4	0 3 0 (a)		
			(2) Do dry for a maund of 40 seers	0 8 0	0 4 0 (b)		
			(3) Betel leaves 100	0 0 2	0 0 2		
			(4) Sugar (including Sugar Candy, Hand & 4 Sugar)	0 4 0	0 [illegible] 0		
			B				
			Sheep goat per head	0 1 0	0 1 0		
			C				
			Tobacco 1 maund of 40 seers	1 0 0	0 4 0		
			D				
			Kerosene oil per tin	0 2 0	0 1 6		
			F				
			Piece goods ad valorem	0 0	0 0		
			F				
			Petrol per gallon	0 0 6	0 0 3		

(a) Per 100 of the bag of 100 or more
(b) Per 100 of bought in retail

N B (1) The Municipal Council shall not recognise any application for refund of duty paid with respect to ~~articles other~~ than ol th

(1) In case of Beedies the rate may be fixed at 4 annas for a standard bag — ~~Standard to be fixed after weighing a number~~ ~~reprinted typed~~ copy ~~[illegible] a few days~~

I VENKAPPIAH
For President,
Town Municipal Council

By order

N Venkataramaiya Esq
For President
Town Munl Council